



City Manager's Office

Budget/CIP & Grants Division



Budget Advisory Board Interactive Training
October 16, 2019



City Manager's Office

Budget/CIP & Grants Division

Overview Of The Budget Process





City Manager's Office

Budget/CIP & Grants Division

Overview of Key Meetings

Budget/CIP	Due Date
Budget & Community Investment Plan (CIP) Kickoff	Tuesday, January 29th
Budget & CIP Departmental Reviews (All Funds)	March – Early April
Revenue Estimating Conference Committee	March - April
City Manager Departmental Reviews	April
Presentations to the Budget Advisory Board	May
Preliminary Budget to City Commission	June
*Proposed Budget & Five Year CIP to City Commission	July
City Auditor Review of Proposed Budget	July - August
Public Hearing (1 & 2) Adoption City Budget	September

*At this meeting the City Commission sets maximum millage and special assessment rates, as well as, the dates for Public Hearings.

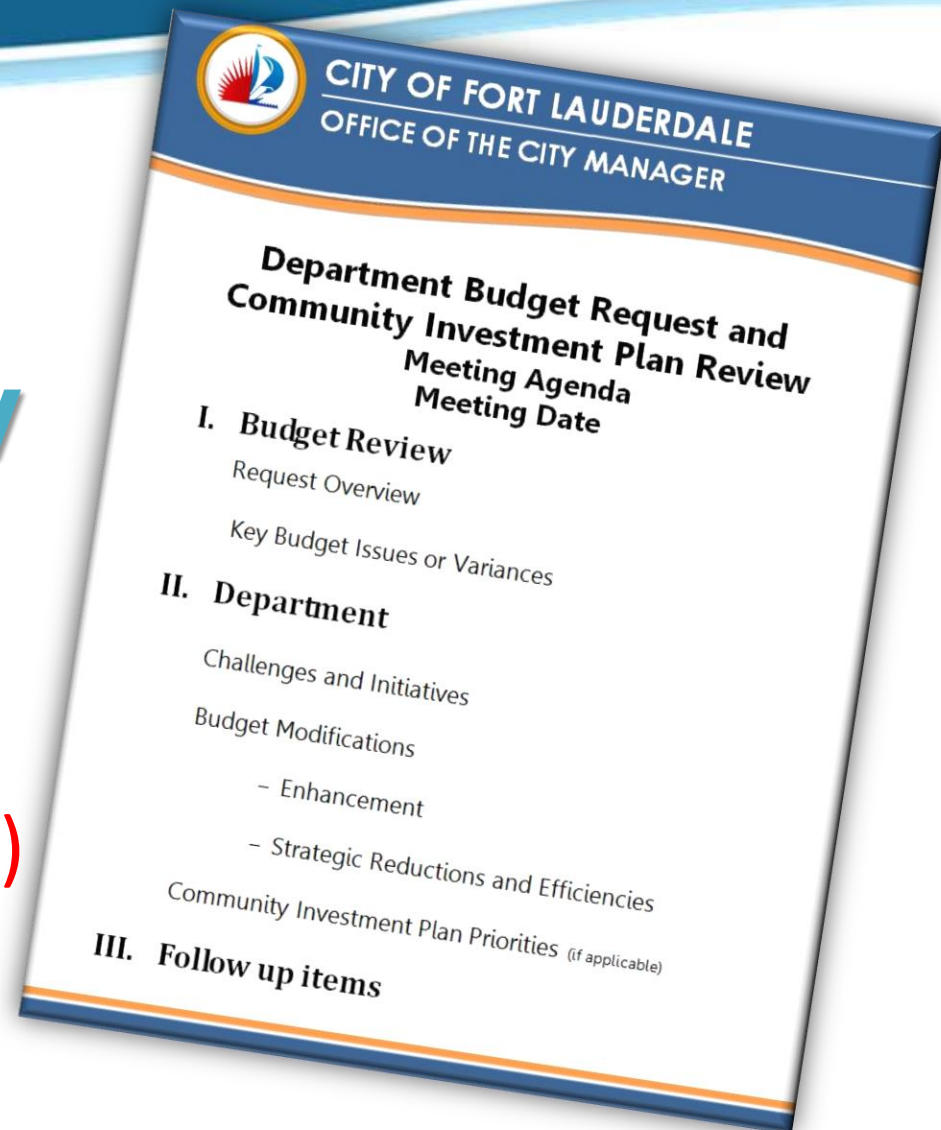


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Budget/CIP & Grants Division

Budget & CIP Review Meeting Agenda

(March - Early April)





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Budget/CIP & Grants Division

Budget & CIP Departmental Reviews

(March – April)

Departmental Financial Summary

Financial Summary - Funding Source

	FY 2017 Actual	FY 2018 Amended	FY 2018 Year-to-Date as of 03/31/2018	FY 2018 Estimate	FY 2019 Department Budget	FY 2018 Amended	Percent Difference
General Fund 001	3,352,111	3,818,074					
Total Funding	3,352,111	3,818,074					

Financial Summary

	FY 2017 Actual	FY 2018 Amended	FY 2018 Year-to-Date as of 03/31/2018
Human Resources	2,979,500	3,443,258	
Employee Relations	372,611	374,816	
Total Expenditures	3,352,111	3,818,074	

Financial Summary

	FY 2017 Actual	FY 2018 Amended	FY 2018 Year-to-Date as of 03/31/2018
Personal Services	2,526,999	2,547,608	
Operating Expenses	825,111	1,270,466	
Total Expenditures	3,352,111	3,818,074	
Full Time Equivalents (FTEs)	23.6	24.6	

Human Resources- Expenditures

Subject	FY 2017 Actual	FY 2018 Amended as of 03/31/2018	FY 2018 Year-to-Date as of 03/31/2018	FY 2018 Estimate	FY 2019 Department Requested	FY 2019 Budget Recommended	FY 2018 Amended vs. FY 2019 Recommended	FY 2018 Amended vs. FY 2019 Recommended (%) (Difference)	Base of Expense
0101 Permanent Salaries	1,563,669	1,581,268	1,563,669	1,497,129	1,652,733	1,652,733	11,465	0%	
0107 Part Time Salaries	17,490	24,255	9,753	23,321	24,255	25,371	1,116	5%	Funding for part time staff including a cost of living increase and merit adjustments.
0110 Sick Leave To Cash	5,239		3,867	3,867				0%	
0111 Vac. Mgmt. Costs	7,559		7,243	7,243				0%	
0116 Comp Allowance	6,300							0%	
0117 Payroll Annuity	4,556		(97,742)					0%	
0119 Other Regular Salaries				10,447	10,447	10,447		100%	
0121 Longevity Pay	25,531	24,053	24,817	24,817	25,376	25,376	723	3%	
0140 Car Allowance	13,580	18,360	6,440	13,480	18,360	18,360		0%	
0142 Expense Allowance	11,089	12,489	6,249	12,489	12,489	12,489		0%	
0143 California Allowance	5,180	19,440	3,240	6,480	6,480	6,480		0%	
0101 Overtime 1.5X Pay	3,568	3,120	1,125	1,877	3,120	3,276	156	5%	For summer hiring, special projects, and records requests.
0601 Direct Labor Charges		500		500	500	500		0%	Funding for direct labor charges for War Memorial for Kids & Power of Work (JAPOW).
0101 Retirement GRN								0%	
0107 Sick Termination Pay								0%	
0120 Vacation Term Pay	3,303		18	180				0%	
0124 Manager Incentives	173	200						100%	
0125 Wellness Incentives	5,060	2,500	4,000	4,000				100%	
0126 Pension - General Exp	128,183	113,113	113,113	113,113	103,299	103,299	(7,814)	(7%)	
0129 Pension - Self Cost	71,243	66,438	17,753	60,686	66,438	66,438		0%	
0131 Con. Sec. Medicare	103,556	115,747	5,683	115,063	120,523	120,523	5,460	5%	
0134 Supplemental FICA					251	251		100%	
0107 Year End FICA Accr	225		(1,836)		789	789		100%	
0140 Health Insurance	182,243	184,588	91,259	182,657	216,815	216,815	33,545	18%	
0142 Workers' Comp	4,289	4,613	2,359	4,613	4,613	4,613		0%	
0107 Transfer To Special Obligations	179,884	98,634	49,424	98,634	100,000	100,000	1,366	1%	
Total Expenditures	3,352,111	3,296,852	1,986,121	2,236,869	2,384,440	2,384,440	89,580	4%	
0120 Legal Services								0%	
0121 Medical Services	74,549	65,000	136,500	65,000	65,000	65,000		0%	Post job offer medical services (physicals, drug screens); R for duty (\$53,000); \$1K monthly medical director fee (\$12,000).
0129 Other Prof Serv	124,211	178,200	30,000	178,200	140,000	154,300	(23,900)	(13%)	Funding for professional services including public safety tests and assessments for Fire Rescue and Police Departments (\$64,000). On going behavioral assessments (\$20,000), and Federal Medical Leave Act (FMLA) Administration (\$7,300).
0101 Ad/Marketing	23,600	30,000	4,051	30,000	30,000	30,000		0%	Funding for advertising expenses, including: employment via in newspapers, professional journals, and on-line job posting websites.
0126 Condo/Fees/Permits	485	500	200	500	700	700	200	40%	Funding for various licenses and permits for employees. Funding moved from 0122 Other Facilities Rentals.
0125 Food Services	1,097	12,000	630	12,000	12,000	12,000		0%	Catered lunches and refreshments for training sessions and city sponsored programs.
0143 Prizes & Awards	15,119	23,750	(18)	23,750	23,750	23,750		0%	Funding for employee service awards.
									Professional services including credit checks, pre-employment





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Revenue Estimating Conference Committee (March – April)

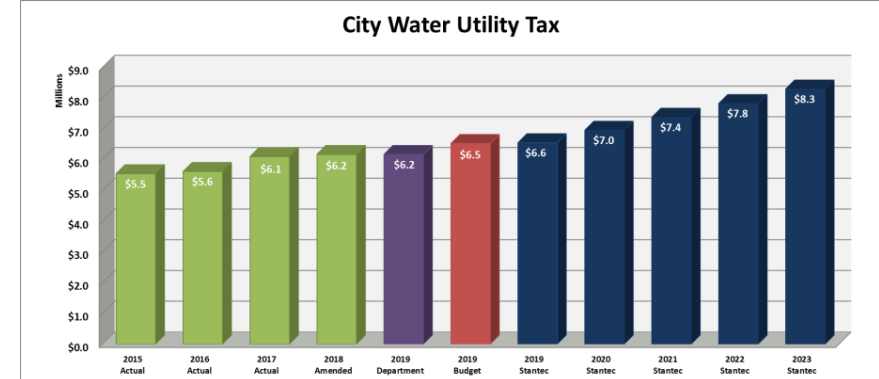
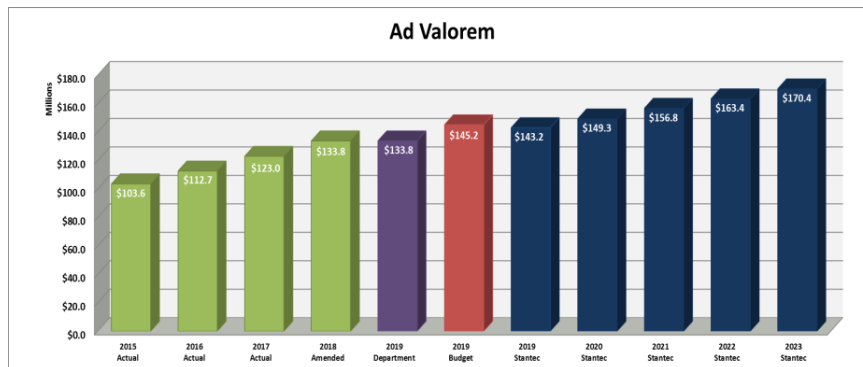




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Budget/CIP & Grants Division

Revenue Estimating Conference Committee



General Fund Revenue Summary As of March 31, 2018

Revenue Source	FY 2015 Actual	FY 2016 Actual	FY 2017 Amended	FY 2017 Actual	% of Amended	FY 2018 Amended Budget	FY 2018 March Year-To-Date	FY 2019 Department Estimate	FY 2019 Budget Estimate	FY 2019 Budget Estimate vs. FY 2018 Amended
A102 Ad Valorem	103,619,084	112,656,399	123,123,471	122,985,339	99.9%	133,789,237	122,771,316	133,789,237	145,161,323	11,372,086
Property Taxes - Operating	103,619,084	112,656,399	123,123,471	122,985,339	99.9%	133,789,237	122,771,316	133,789,237	145,161,323	11,372,086
A501 Firefighters Pension Insurance Prem Tax	4,104,583	3,486,009	3,555,160	3,445,970	96.9%	3,486,009	-	3,445,970	3,555,160	69,151
A502 Police Retirement Insurance Premium Tax	2,344,069	2,374,773	2,494,069	2,467,354	98.9%	2,374,773	-	2,467,354	2,494,069	119,296
Sales And Use Tax	6,348,652	5,860,782	6,049,229	5,913,324	97.8%	5,860,782	-	5,913,324	6,049,229	188,447
A601 FPL Franchise Fees	16,502,787	15,966,459	16,778,400	16,305,117	97.2%	16,810,545	5,308,916	16,810,545	16,900,000	89,455
A603 Peoples Gas Franchise	243,999	242,876	245,000	224,597	91.7%	392,700	143,324	242,700	375,000	(17,700)
A610 Sanitation Franchise Fees Private Collector	6,162,019	6,180,284	6,100,000	6,031,645	98.9%	6,200,000	2,865,165	6,290,000	6,100,000	(100,000)
Franchise Fees	22,908,805	22,389,619	23,123,400	22,561,359	97.6%	23,403,245	8,317,404	23,343,245	23,375,000	(28,245)
A701 FPL Utility Tax	19,464,714	19,748,678	20,235,800	20,213,066	99.9%	20,500,000	8,673,814	20,500,000	21,000,000	500,000
A703 City Water Utility Tax	5,544,371	5,618,279	5,400,000	6,104,403	113.0%	6,173,000	2,870,524	6,173,000	6,300,000	127,000
A705 Gas Utility Tax	569,807	549,551	542,000	544,639	100.5%	550,000	307,002	550,000	550,000	-
A715 Communications Services Tax	12,043,826	11,600,863	11,043,176	11,133,921	100.8%	12,247,601	4,157,689	12,090,411	12,347,601	257,190
Utility Taxes	37,622,718	37,517,371	37,220,976	37,996,029	102.1%	39,470,601	16,009,029	39,313,411	40,097,601	627,000
B101 Business Tax	2,400,241	2,966,570	2,900,000	2,908,701	100.3%	3,000,000	2,874,174	3,200,000	3,050,000	50,000
B102 Florida League Of Cities Collections	-	-	6,000	-	0.0%	-	-	-	-	-
B103 Water Tax License	2,200	384	1,100	1,600	145.5%	-	-	11,600	11,600	11,600
B104 Application Fee - Vehicles For Hire	1,450	1,501	1,500	150	10.0%	1,500	(60)	1,500	1,500	-



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Budget/CIP & Grants Division

City Manager Meeting Agenda (April)



CITY OF FORT LAUDERDALE
OFFICE OF THE CITY MANAGER

City Manager Meeting Agenda **Department Meeting** **Meeting Date**

Budget/CIP & Grants

Fund Overview (If applicable)
Five year history of budget and FTEs
Key Revenue Changes
Budget Modification Status Report
Key Budget Issues or Variances

Department

Challenges and Initiatives
Budget Modifications

- Enhancements
- Strategic Reductions and Efficiencies

Community Investment Plan Priorities (If applicable)

Follow up items



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Budget/CIP & Grants Division

Budget Advisory Board (May)

- Prior Year Direction (Will be Revised)
- Department presentations
- No Power Point Presentations
- Handouts Must be Sent in Advance
- Preparing for the Budget Advisory Board





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Budget/CIP & Grants Division

Budget Advisory Board & City Commission Joint Meetings

- **February**
 - Discuss Commission Priorities for Budget
- **June**
 - BAB Recommendations
 - Millage Rate
 - Non-Ad Valorem Assessments
- **August**
 - BAB Recommendations
 - City Manager's Proposed Budget



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Budget/CIP & Grants Division

Key Roles in the Budget Process

Department/ Charter Offices

- Evaluate programs & services for alignment with strategic goals
- Articulate current service levels (base budget)
- Request service level enhancements (budget modifications)
- Present the City Manager with proposed division level budgets and proposals for strategic reductions & expenditure efficiencies

Budget Division

- Facilitates a consistent budget review and development process
- Assists departments with refining and analyzing budget proposals
- Ensures transparency and accuracy in the budget process

City Manager

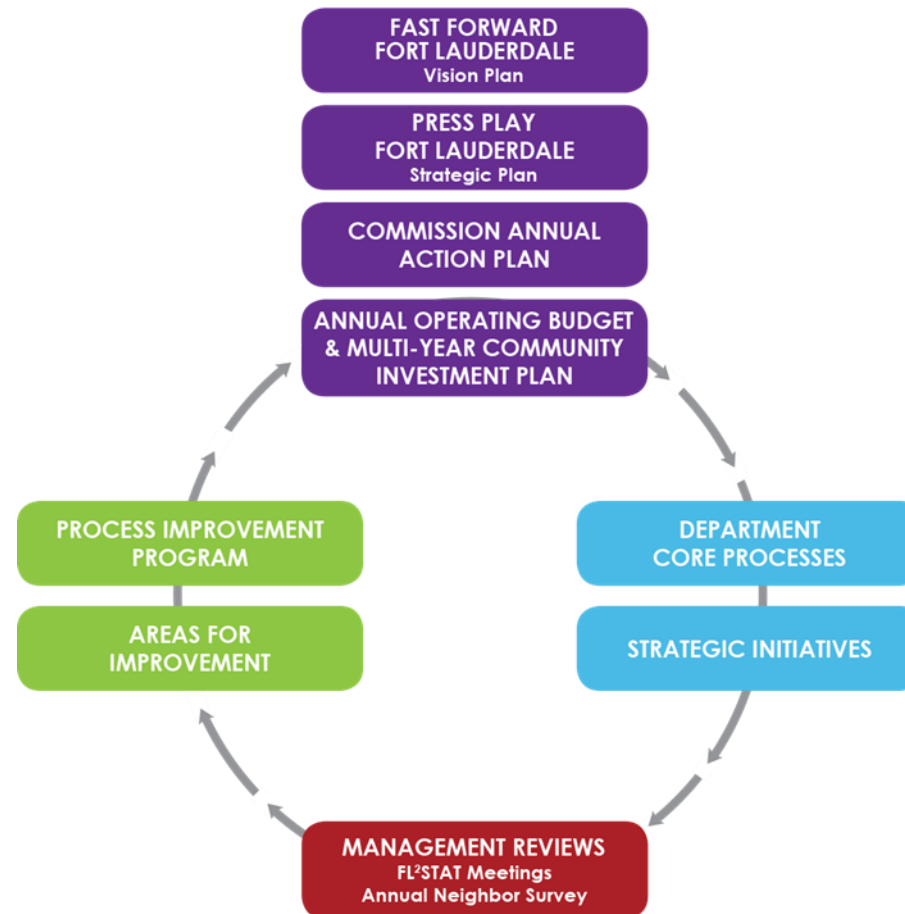
- Strategically aligns the budget with Commission priorities
- Apprise the Commission of the City's financial condition and needs
- Submits a balanced Proposed Budget (by Department and Fund) to the City Commission



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Budget/CIP & Grants Division

Integration of Priorities





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How The City's Budget Is Funded

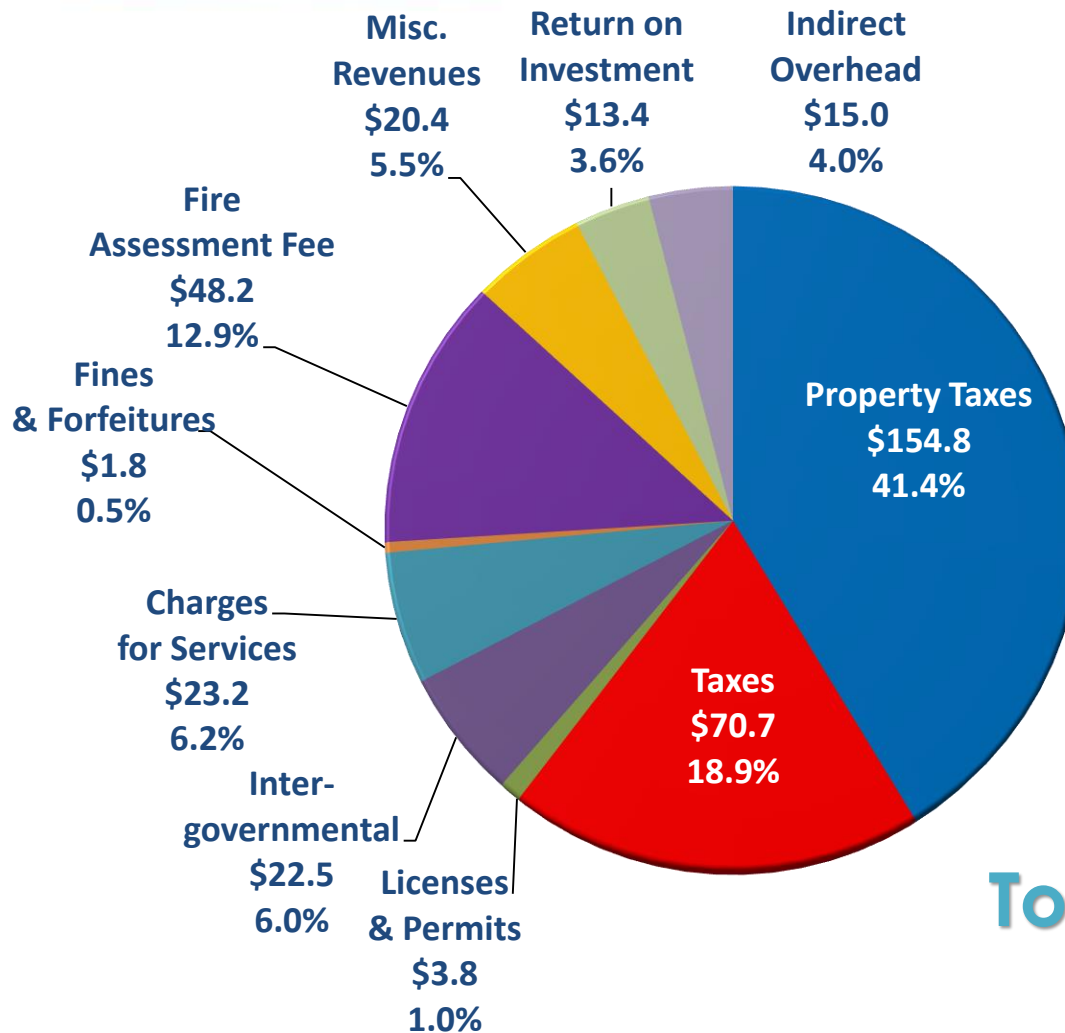




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Budget/CIP & Grants Division

Where the Money Comes From



Total: \$373.8 million



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Budget/CIP & Grants Division

City Controlled Revenue Drivers

- ✓ **Millage Rate** – 4.1193
- ✓ **Fire Assessment** – \$311 per residential unit
- ✓ **Return on Investment (ROI)** - Transfer from Water and Sewer & Central Regional Wastewater Funds to the General Fund – Reduced by 50% in FY 2020, (\$10.2 Million reduction in revenue) with an additional \$5.1 Million to be reduced in FY 2021





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Budget/CIP & Grants Division

Value of 1 Mill* and Impact on Taxes Assessed

FY 2020 Value of 1 Mill			Property Taxes at 4.1193 Mills		
Mills	Gross Revenue	Net Revenue (96%)	Value of Home	With \$50,000 Homestead	With No Homestead Exemption
1.000	\$ 39,146,442	\$ 37,580,584	\$ 300,000	\$ 1,030	\$ 1,236
0.750	\$ 29,359,832	\$ 28,185,438	\$ 275,000	\$ 927	\$ 1,133
0.500	\$ 19,573,221	\$ 18,790,292	\$ 250,000	\$ 824	\$ 1,030
0.400	\$ 15,658,577	\$ 15,032,234	\$ 225,000	\$ 721	\$ 927
0.300	\$ 11,743,933	\$ 11,274,175	\$ 200,000	\$ 618	\$ 824
0.250	\$ 9,786,611	\$ 9,395,146	\$ 175,000	\$ 515	\$ 721
0.150	\$ 5,871,966	\$ 5,637,088	\$ 150,000	\$ 412	\$ 618
0.100	\$ 3,914,644	\$ 3,758,058	\$ 125,000	\$ 309	\$ 515

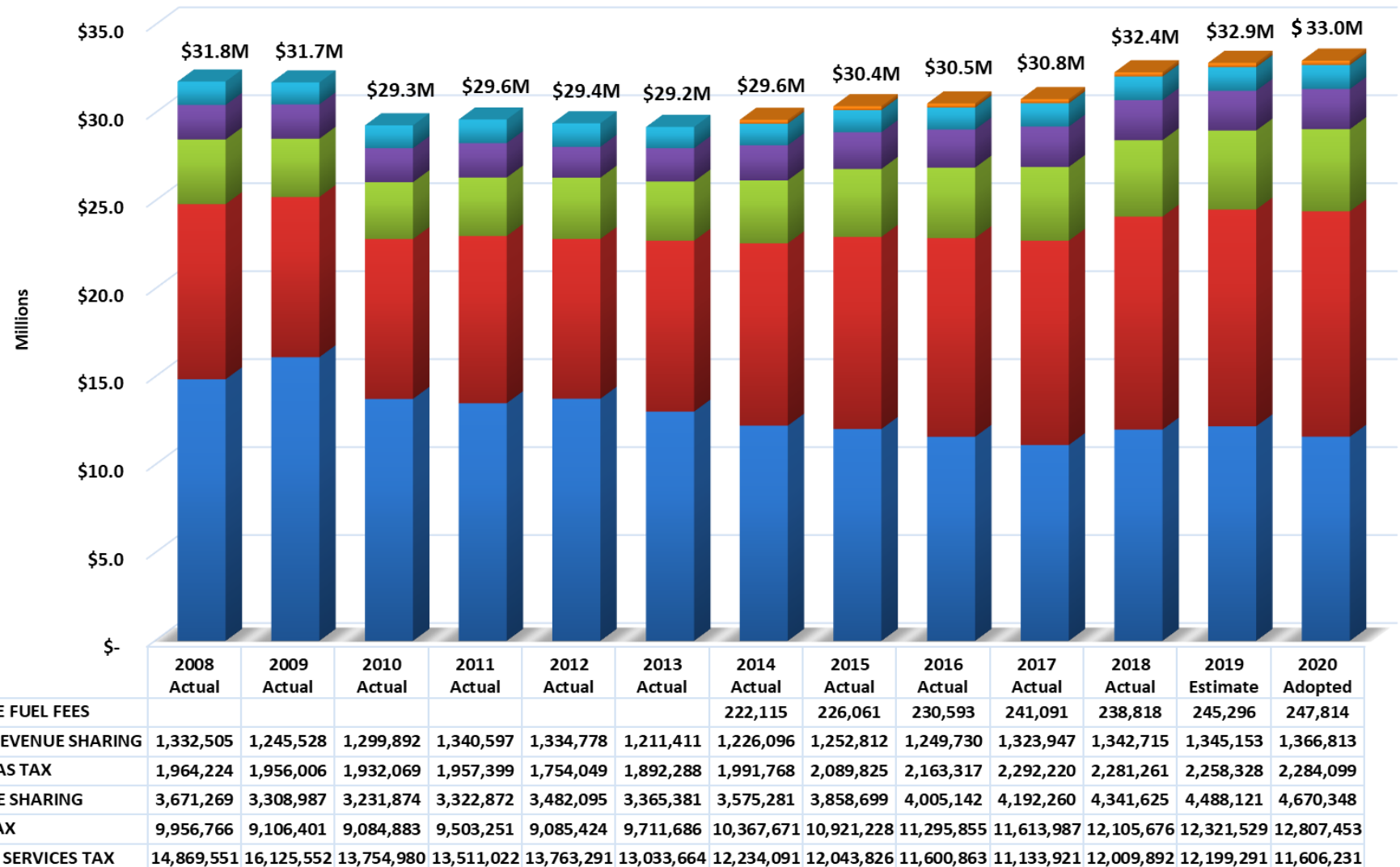
*The Value of 1 Mill calculation is based on FY 2019 Values.



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State Shared Revenues

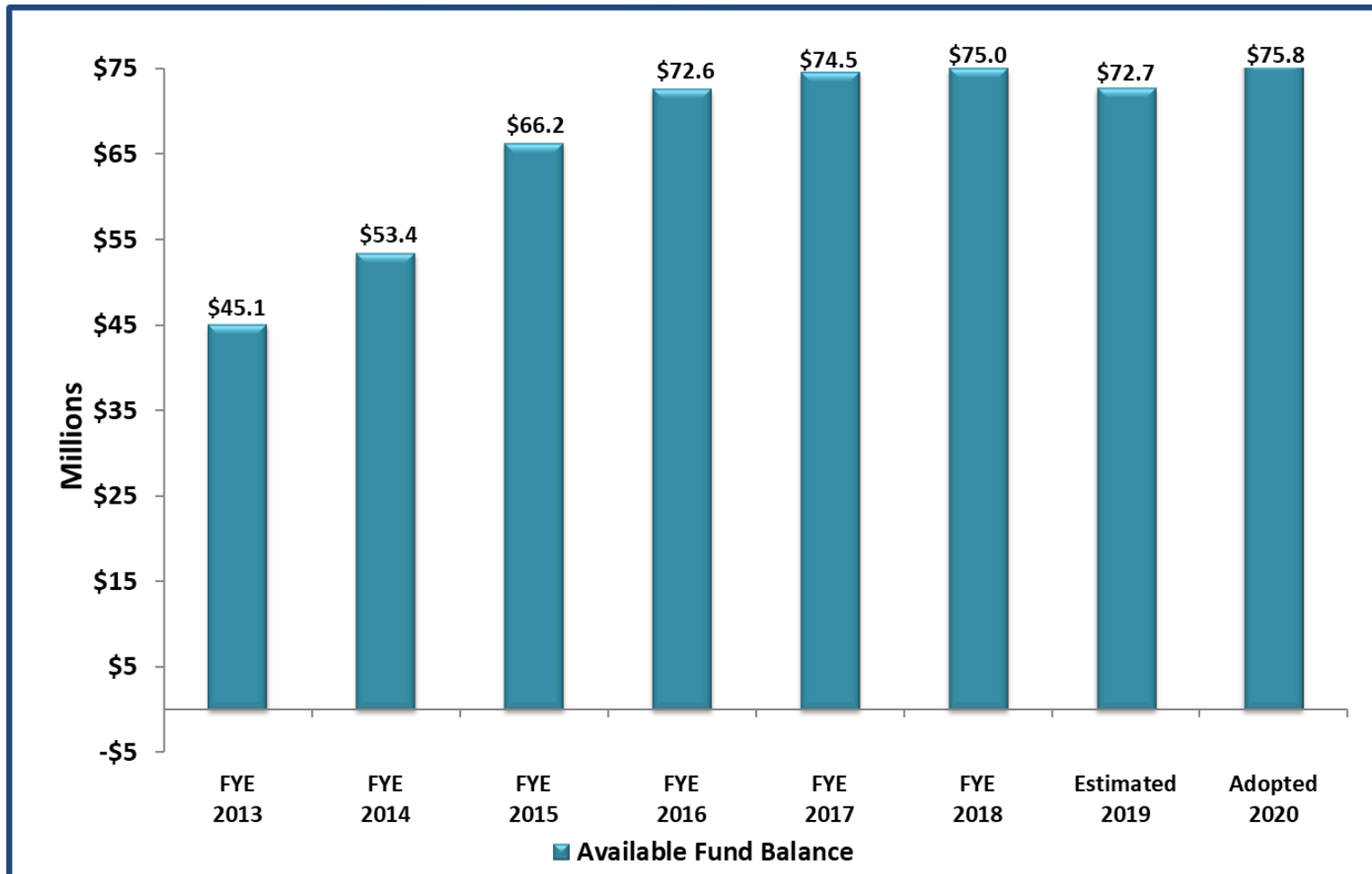




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General Fund Balance in Dollars



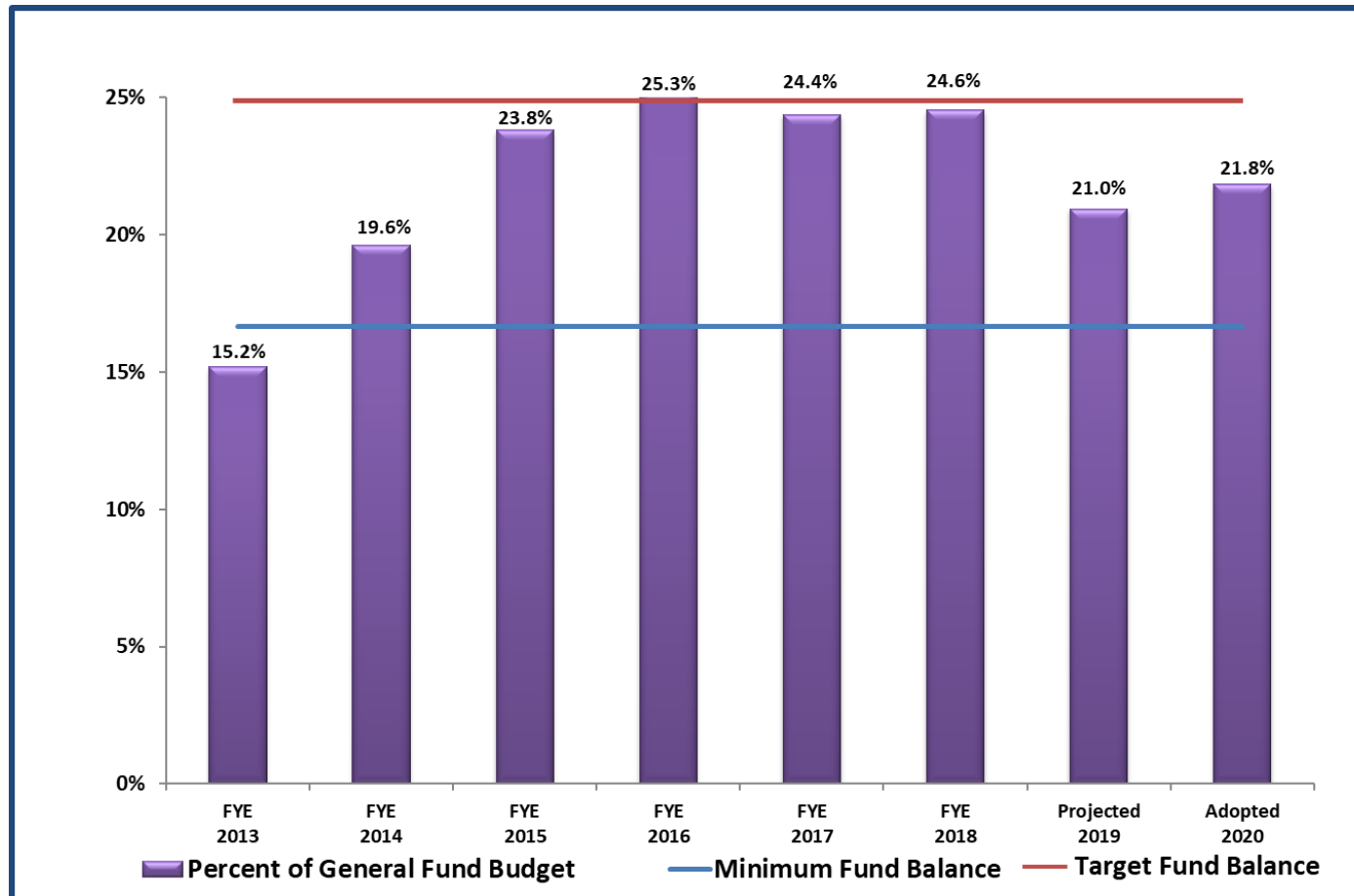
The FY 2020 estimated balance exceeds our minimum policy requirement by \$18 million and is below our target level by \$11 million.



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General Fund – Fund Balance as a Percent of the Operating Budget



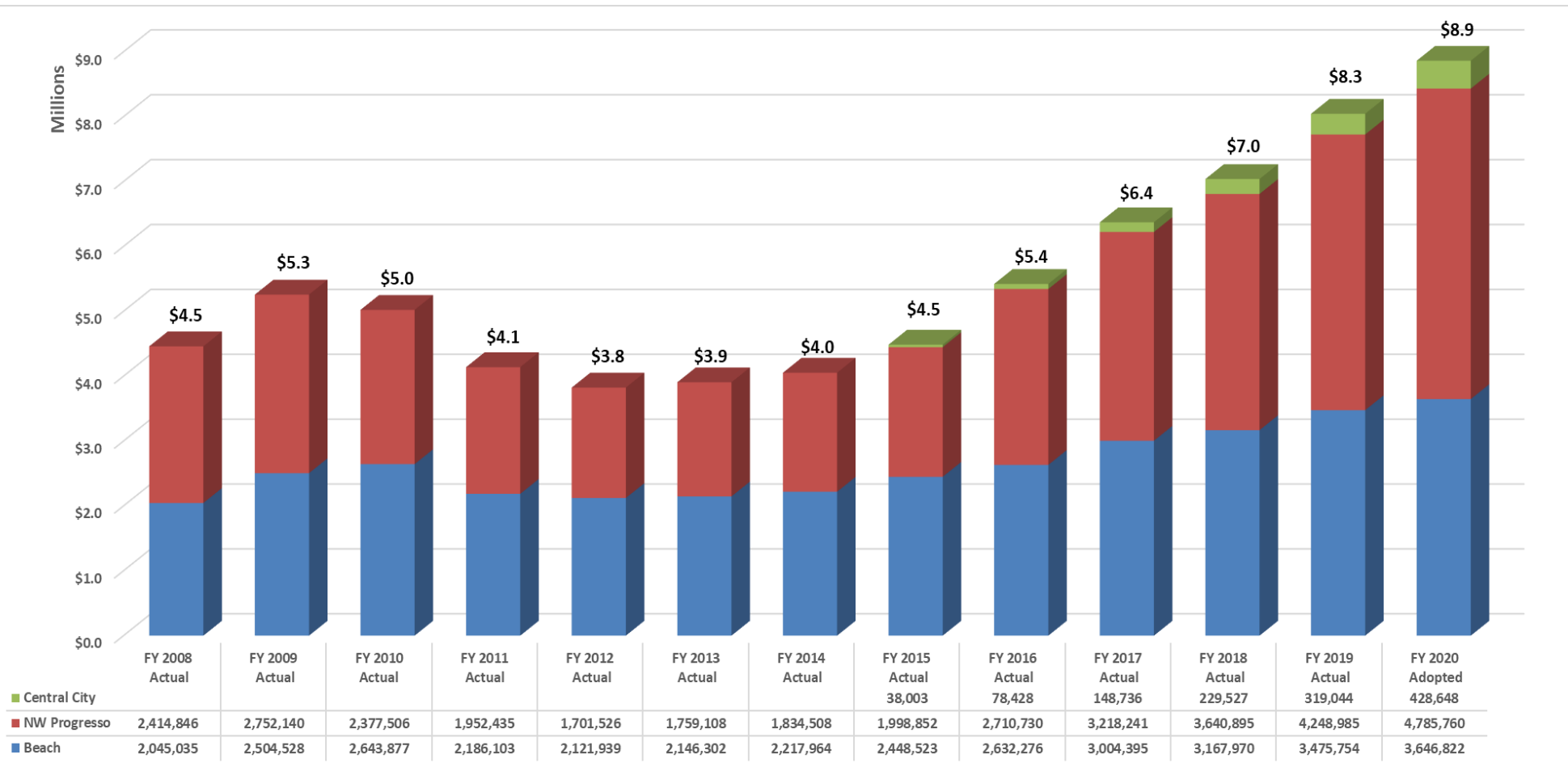
The Adopted FY 2020 Budget is 3.2% below our target fund balance of 25% of the operating budget.



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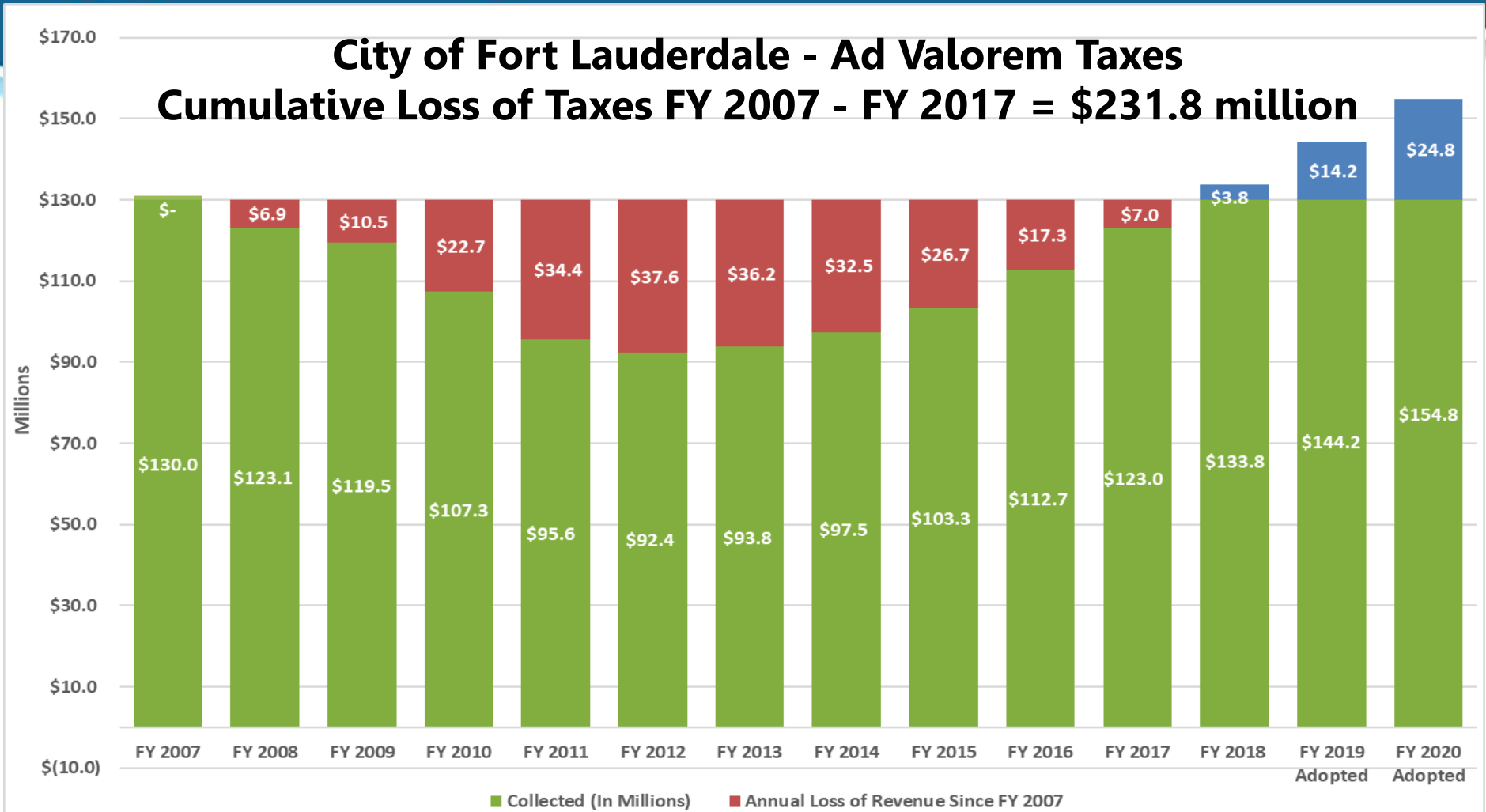
Community Redevelopment Agency Growth in Transfer from General Fund





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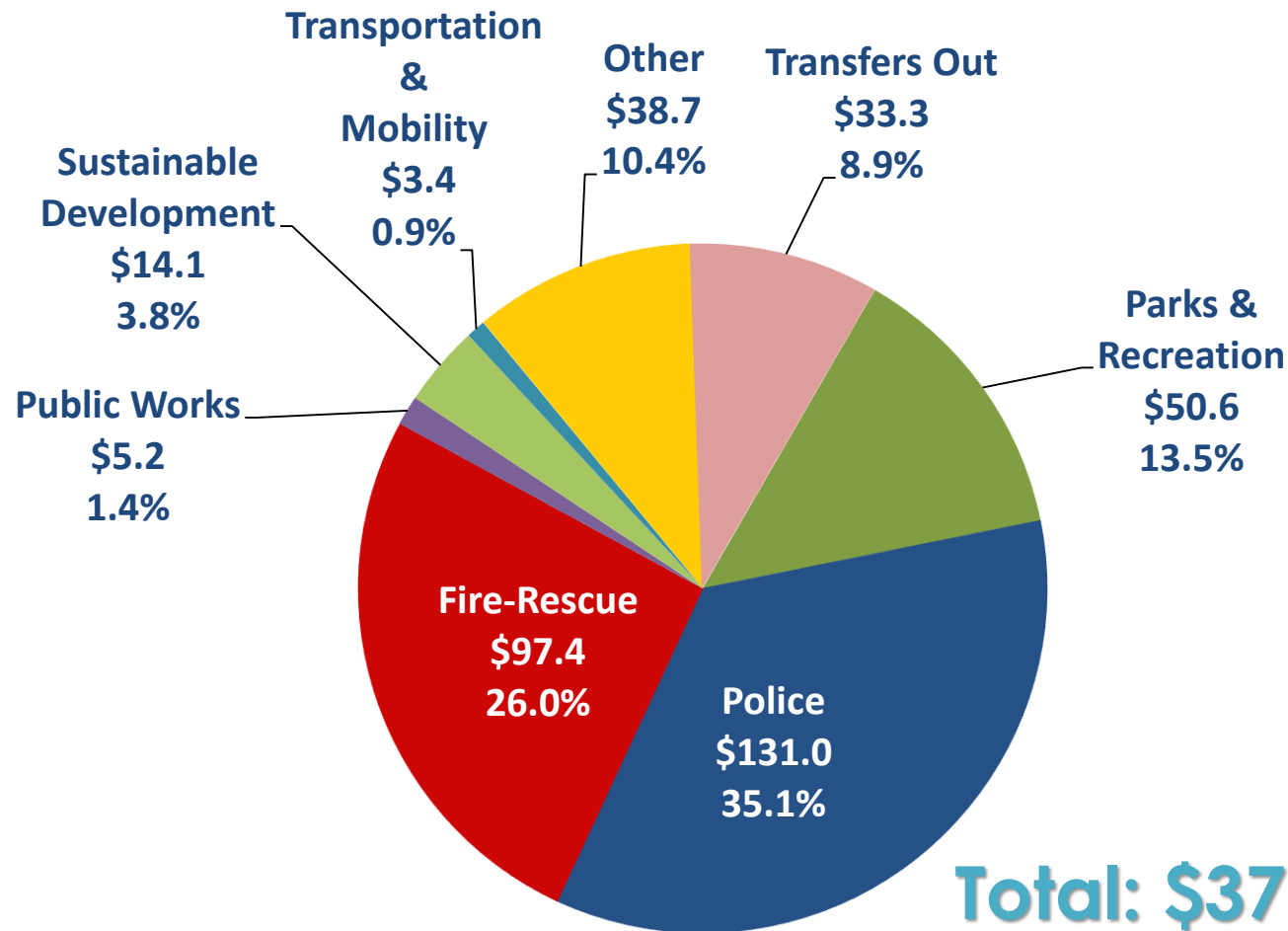
- Holding the City's millage rate at 4.1193, even when the City's taxable property values decreased, resulted in a loss of approximately \$232 million from 2007 to 2017.
- Property tax revenue recovered in FY 2018.



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Where the Money Goes



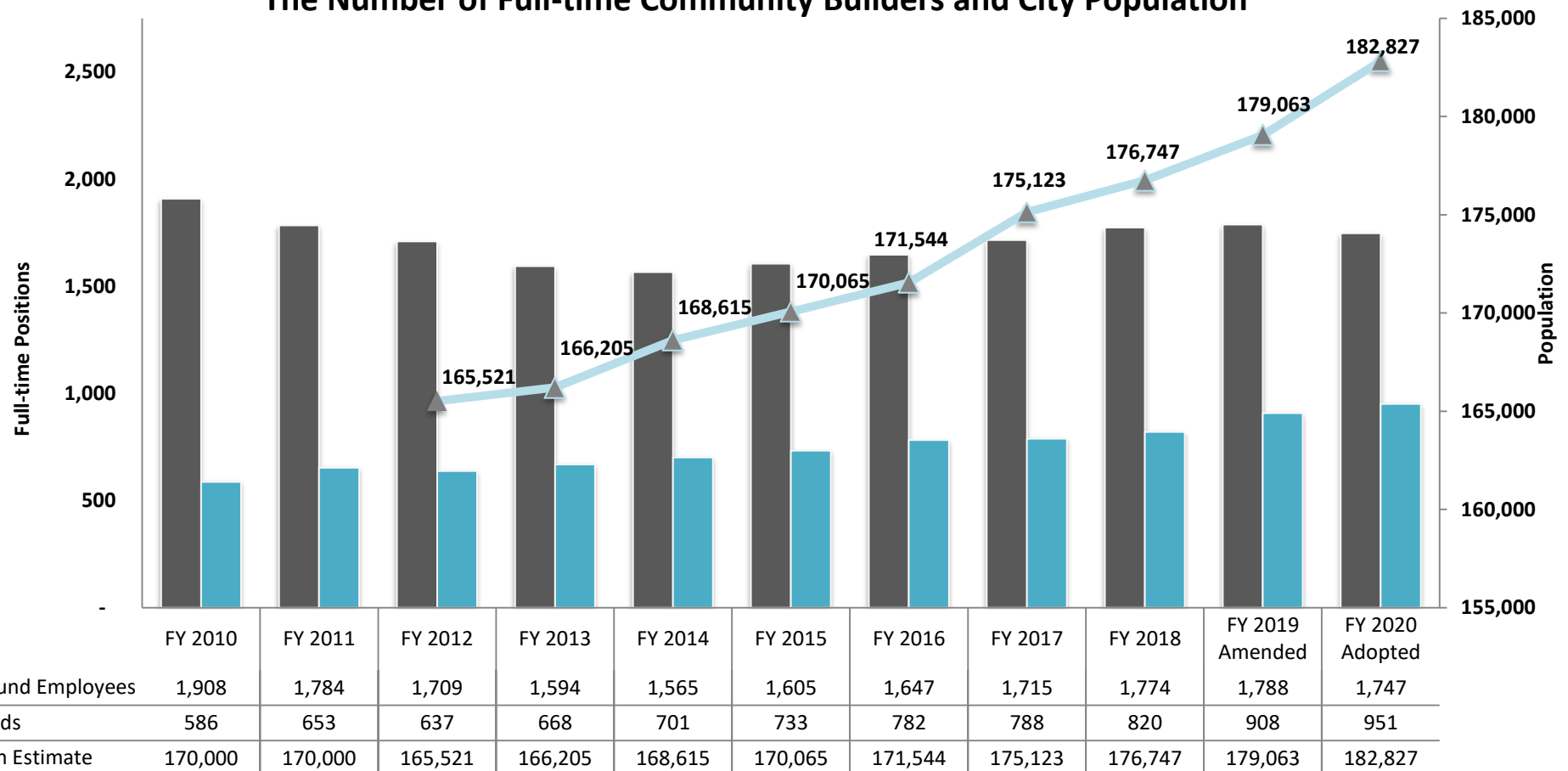


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Full-Time Community Builders

The Number of Full-time Community Builders and City Population





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Budget Fund Structure Fund Highlights

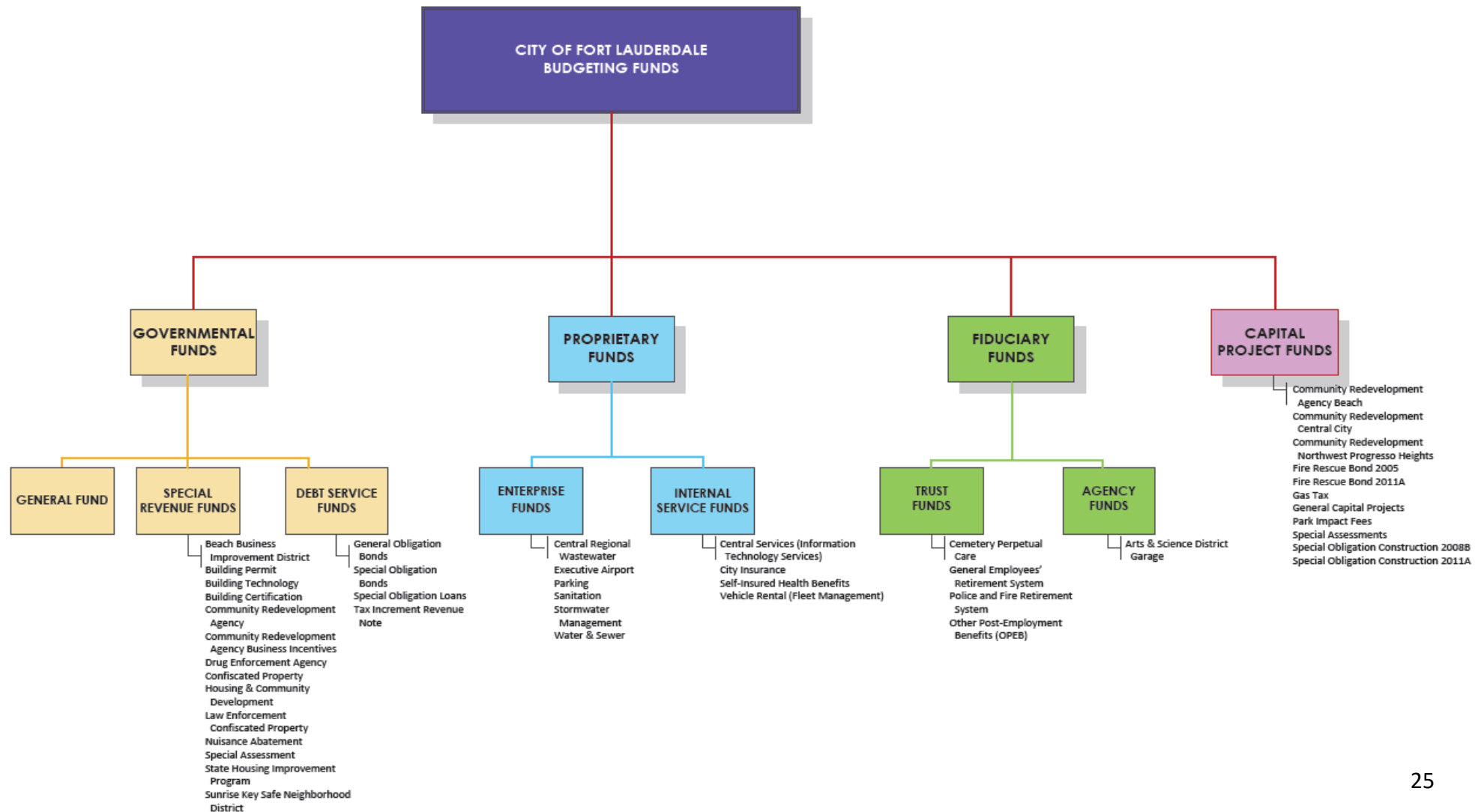




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Budget Fund Structure





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Governmental Fund Types

Governmental Funds are those through which most governmental functions of the City are financed. The funds are fiscal and accounting entities with a self-balancing set of accounts recording cash and other financial resources along with all related liabilities and residual equities or balances and related changes. The acquisition, use, and balances of the City's expendable financial resources and the related liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The measurement focus is on determination of changes in financial position, rather than net income.



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Governmental Fund Types

- **General Fund**
- **Special Revenue Funds**
- **Debt Services Funds**
- **Capital Projects Funds**





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General Fund

*The **General Fund** is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to another fund are accounted for in this fund. The general operating expenditures, fixed charges, and capital improvement costs that are not paid through other funds are paid from the General Fund.*



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Special Revenue Funds

***Special Revenue Funds** are used to account for the proceeds of specific revenue sources (other than major capital projects) requiring separate accounting because of legal and/or regulatory provisions or administrative action. Examples of this type are:*

- Beach Business Improvement District (BID)
- Building – Building Permits, Certification Maintenance, Technology
- Community Redevelopment Agencies (CRA)
- Housing & Community Development (HCD)
- Police Confiscation Funds
- State Housing Initiative Program (SHIP)



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Debt Service Funds

***Debt Service Funds** are used to account for the annual payment of principal, interest, and other expenditures on general long-term debt, other than bonds payable from the operations of the enterprise funds. Examples of this type are:*

- General Obligation Bonds
- Special Obligation Bonds
- Special Obligation Loans
- Tax Increment Revenue Bonds





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Budget/CIP & Grants Division

Voter Approved Debt

Adopted FY 2020 Millage Rate	
2015 General Obligation Refunding Bond	0.0271
2011A General Obligation Bond	0.0295
Public Safety Bond	0.0936
Parks Bond	0.0748
Combined Debt Service Rate	0.2250
Operating Millage Rate	4.1193
City Total	4.3443

Example:

A property with a total assessed value of \$300,000 would contribute \$1,030 if Homesteaded.



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Budget/CIP & Grants Division

Governmental Activities – Long Term Debt

DETAIL		Beginning 09/30/2019	Additions	FY 2019 Principal Payment	Ending 09/30/2019	FY 2020 Principal	FY 2020 Interest	FY 2020 Requirement
Governmental Activities								
General Obligation Bonds								
Fund 236	2011A	16,735,000	-	(480,000)	16,255,000	495,000	656,025	1,151,025
Fund 236	2015	13,540,000	-	(575,000)	12,965,000	595,000	464,900	1,059,900
Fund 236	2019*	-	100,000,000	-	100,000,000	1,095,000	2,560,933	3,655,933
Fund 236	2020*	-	80,000,000	-	80,000,000	875,000	2,048,767	2,923,767
		30,275,000	180,000,000	(1,055,000)	209,220,000	3,060,000	5,730,625	8,790,625
Special Obligation Bonds (Pension Obligation)								
Fund 237	2012	243,605,000	-	(16,680,000)	226,925,000	17,565,000	9,311,114	26,876,114
		243,605,000	-	(16,680,000)	226,925,000	17,565,000	9,311,114	26,876,114
Special Obligation Bonds (Undergrounding Assessment)								
Fund 237	2020*	-	7,000,000	-	7,000,000	-	143,950	143,950
		-	7,000,000	-	7,000,000	-	143,950	143,950
Special Obligation Loans								
Fund 243	2010A	2,524,100	-	(1,246,900)	1,277,200	1,277,200	31,036	1,308,236
Fund 243	2010B	3,708,300	-	(890,900)	2,817,400	914,600	74,943	989,543
Fund 243	2011A	4,711,000	-	(463,000)	4,248,000	477,000	119,483	596,483
Fund 243	2011B	391,000	-	(391,000)	-	-	-	-
		11,334,400	-	(2,991,800)	8,342,600	2,668,800	225,462	2,894,262
Tax increment Revenue								
Fund 288	2015	5,981,000	-	(5,981,000)	-	-	-	-
		5,981,000	-	(5,981,000)	-	-	-	-
Lease Purchase Agreements								
Fund 581	2015	956,312	-	(472,510)	483,802	483,803	11,563	495,366
Fund 581	2017	5,537,024	-	(867,474)	4,669,550	888,900	115,338	1,004,238
Fund 001	2017	660,192	-	(46,458)	613,734	49,054	12,140	61,194
		7,153,528	-	(1,386,442)	5,767,086	1,421,757	139,041	1,560,798
Total Governmental		298,348,928	187,000,000	(28,094,242)	457,254,686	24,715,557	15,550,192	40,265,749

*Preliminary estimates based on information received from the City's financial advisors PFM Financial Advisors LLC

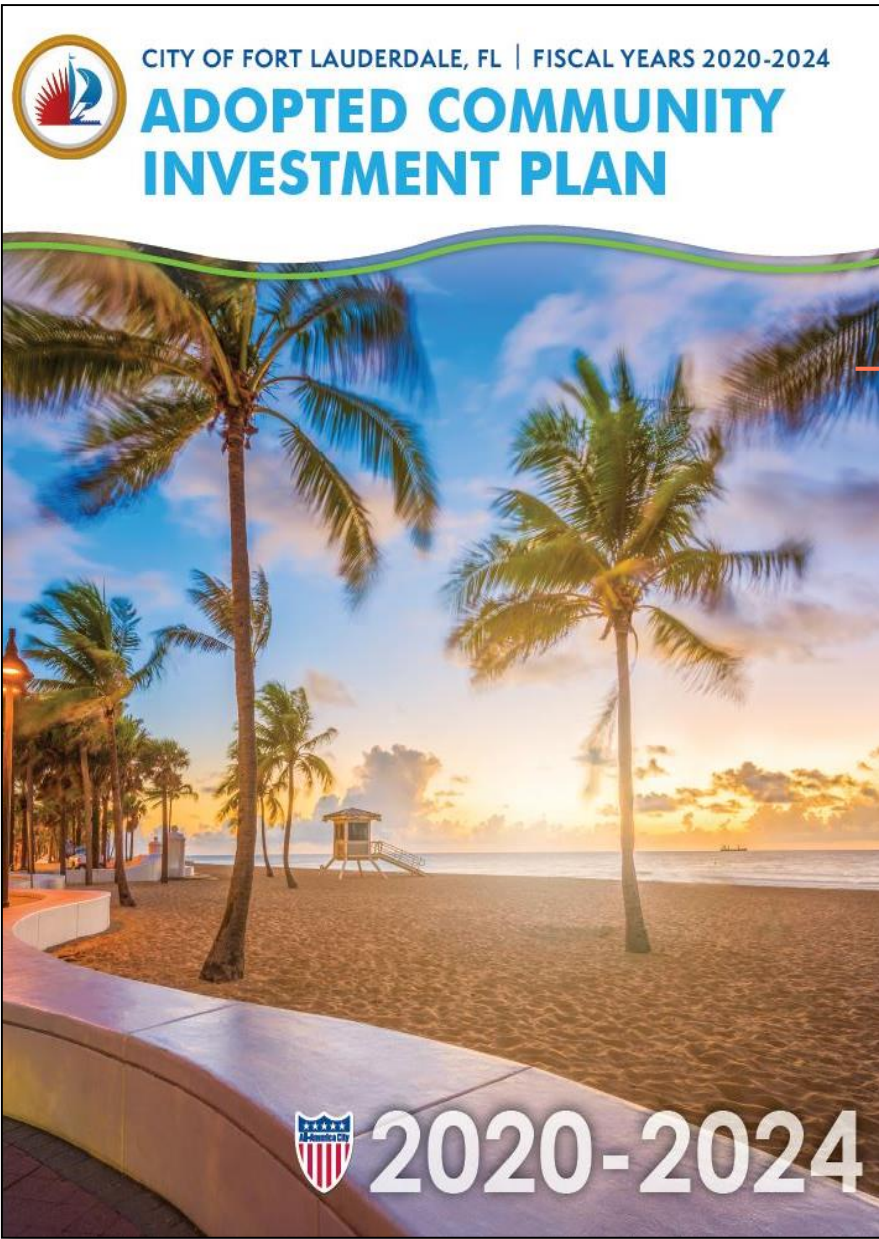


City Manager's Office

Budget/CIP & Grants Division

Business Activities- Long Term Debt

DETAIL		Beginning 09/30/2019	Additions	FY 2019 Principal Payment	Ending 09/30/2019	FY 2020 Principal	FY 2020 Interest	FY 2020 Requirement
Water & Sewer Revenue Bonds								
Fund 450	2012	48,443,109	-	(2,768,450)	45,674,659	2,911,646	1,881,985	4,793,631
Fund 451	2012	2,301,891	-	(131,550)	2,170,341	138,354	89,427	227,781
Fund 450	2014	121,520,000	-	(1,975,000)	119,545,000	2,060,000	5,276,500	7,336,500
Fund 450	2016	136,694,810	-	(6,732,076)	129,962,734	7,088,969	4,331,425	11,420,394
Fund 451	2016	3,105,190	-	(152,924)	2,952,266	161,031	98,393	259,424
Fund 450	2018	113,347,437	-	-	113,347,437	-	4,443,930	4,443,930
Fund 451	2018	82,687,563	-	-	82,687,563	-	3,241,870	3,241,870
		508,100,000	-	(11,760,000)	496,340,000	12,359,999	19,363,530	31,723,529
State Revolving Fund Loans								
Fund 450	WW47440S	7,638,937	-	(883,874)	6,755,063	903,281	142,615	1,045,896
Fund 450	WW474410	19,399,477	-	(1,851,419)	17,548,058	1,893,738	388,520	2,282,258
Fund 451	WW474410	4,849,869	-	(462,855)	4,387,014	473,435	97,130	570,565
Fund 451	WW474420	5,564,318	-	(502,331)	5,061,987	513,646	110,528	624,174
		37,452,601	-	(3,700,478)	33,752,123	3,784,101	738,793	4,522,894
Lease Purchase Agreements								
Fund 461	2017	1,267,220	-	(89,175)	1,178,045	94,157	23,302	117,459
		1,267,220	-	(89,175)	1,178,045	94,157	23,302	117,459
2017 Parking Line of Credit								
Fund 461	2017	59,000	6,959,919	-	7,018,919	7,018,919	184,780	7,203,699
		59,000	6,959,919	-	7,018,919	7,018,919	184,780	7,203,699
Total Business-Type Activities		546,878,821	6,959,919	(15,549,654)	538,289,086	23,257,176	20,310,405	43,567,581



Capital Project Funds

***Capital Projects Funds** are used to account for financial resources segregated for the acquisition or construction of major capital facilities other than those financed by enterprise operations.*

Specific appropriations for these funds are summarized in the Community Investment Plan.



City Manager's Office

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Proprietary Fund Types

***Proprietary Funds** are used to account for the City's ongoing organizations and activities which are similar to those often found in the private sector.*

- Enterprise Funds
- Internal Service Funds



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Enterprise Funds

***Enterprise Funds** are used to account for operations that provide a service to citizens, financed primarily by a user charge, and where the periodic measurement of net income is deemed appropriate for capital maintenance, public policy, management control, accountability or other purposes. Funds of this type are:*

- Executive Airport
- Parking
- Sanitation
- Stormwater Management
- Central Regional Wastewater
- Water & Sewer



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Enterprise Fund Highlights

- **Airport System Fund**
 - Offers a 24-hour Federal Aviation Administration Air Traffic Control Tower
 - FY 2020 Adopted Budget is \$10,927,972
- **Parking Fund**
 - Manages the City's parking garages and lots
 - FY 2020 Adopted Budget is \$25,934,516



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Enterprise Fund Highlights, continued

- **Sanitation Fund**
 - Provides full complement of solid waste services
 - FY 2020 Adopted Budget is \$27,977,290
- **Stormwater Management Fund**
 - Addresses water quality in the City's waterways
 - FY 2020 Adopted Budget is \$19,597,690



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Fund Highlights

- **Water and Sewer Fund**
 - Supplies water and sewer services to 250,000 residents
 - FY 2020 Adopted Budget is \$128,738,932
- **Central Regional Wastewater Fund**
 - Provides treatment services to Ft. Lauderdale, Oakland Park, Wilton Manors, Port Everglades, Lauderdale by-the Sea, Sea Ranch Lakes, Tamarac, and Davie
 - FY 2020 Adopted Budget is \$33,317,965



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Internal Service Funds

Internal Service Funds are used to account for the financing of goods or services provided by one department to other departments of the City or to other governmental units. Funds of this type are:

- Central Services (Information Technology Services)
- City Insurance
- Health Benefit Insurance
- Vehicle Rental (Fleet Management)



City Manager's Office

Budget/CIP & Grants Division

Internal Service Fund Highlights

- **Central Services Fund**
 - Provides citywide technical resources
 - FY 2020 Adopted Budget is \$21,279,630
- **Vehicle Rental (Fleet) Fund**
 - 1,064 vehicles and rolling stock
 - FY 2020 Adopted Budget is \$19,901,469



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Other Fund Types

*In the City's accounting system, there are **other fund types**. These funds are fiduciary funds and account groups.*

***Fiduciary Funds** are used to account for assets held by the City in a trustee capacity for individuals, private organizations, other governmental units, and/or other funds. Funds of this type are:*

- Arts and Science District Garage
- Cemetery Perpetual Care
- General Employee's Pension
- Police and Fire Pension



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Budget/CIP & Grants Division

Fiduciary Fund Highlights

- **Arts and Science District Garage Fund**
 - 942 Space Parking Garage
 - FY 2020 Adopted Budget is \$1,900,805
- **Cemetery Perpetual Care Fund**
 - Manages the City's four cemeteries
 - FY 2020 Adopted Budget is \$1,281,357
- **Cemetery System Fund**
 - Created in FY 2019
 - FY 2020 Adopted Budget is \$3,319,087



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Thank You!

